

## GENERAL INFORMATION

Use Form 900ME vouchers in this booklet to make semi-weekly Income Tax Withholding payments.

Employers who reported Maine Income Tax Withholding of \$18,000 or more for the 12 months ending June 30, 1999 are required to make **semi-weekly** payments of income tax withholding using the following schedule:

Day Wages Paid

Wednesday, Thursday, Friday  
Saturday, Sunday, Monday, Tuesday

Remittance Due

On or before the following Wednesday  
On or before the following Friday

**Employers who reported Maine Income Tax Withholding of less than \$18,000 for the 12 months ending June 30, 1999 need only remit payment of income tax withholding with the quarterly withholding return (Form 941ME) or the quarterly combined withholding/unemployment return (Form 941/C1-ME).**

**Interest and Penalty.** Interest is 9% per year, compounded monthly, for late payment of withholding tax. The penalty for failure to pay the withholding tax on time is 1% per month up to a maximum of 25%. Interest and penalty charges also apply to the late filing of quarterly Form 941ME or Form 941/C1-ME.

If you have any questions about income tax, call **Maine Revenue Services at 207-626-8475**. If you need more vouchers, please call 207-624-7894.

**Electronic Funds Transfer.** Employers who use Maine Revenue Services' Internet Filing Option for their quarterly combined withholding and unemployment return (CQR) have the option of paying by Debit Method at the same time the return is filed. Debit Method means you authorize Maine Revenue Services to withdraw the amount owed on the CQR return from the bank account you designate.

Taxpayers with annual withholding liabilities of \$200,000 or more are mandated by Rule 102 to pay electronically. You will be separately notified if mandated. Additionally, payroll processors who remit on behalf of clients are required to remit using ACH Credit Method.

To obtain an ACH Credit Method application, a copy of Rule 102 or to get more information, send e-mail to [electronic\\_funds\\_transfer@state.me.us](mailto:electronic_funds_transfer@state.me.us), call 207-287-8276 or write: EFT Unit, Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024. Electronic Funds Transfer information and forms can also be downloaded from the Maine Revenue Services web site at <http://janus.state.me.us/revenue>.

**Penalty for Insufficient Funds.** The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$10 or 1% of the payment amount, whichever is greater.

**Penalty for Failure to Pay by Electronic Funds Transfer.** Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

## INSTRUCTIONS - FORM 900ME

**Do not use Form 900ME vouchers if you remit income tax withholding by Electronic Funds Transfer.**

If you do not remit via Electronic Funds Transfer, use these vouchers when making semi-weekly payments of withheld income tax. Complete one voucher to forward with each payment to Maine Revenue Services. **Use the address labels in the back of this booklet when mailing your payment and payment vouchers.**

Voucher Forms 900ME in this booklet are preprinted with your Withholding Account Number and business name. Enter the total remittance on line 1 and the beginning and ending dates of the quarter in which the related wages were paid on line 2. For example, if the wages were paid in the first quarter (Jan. 1 - Mar. 31), then enter **01-01-00 - 03-31-00**. List on line 3 the payroll date and amount withheld for each payroll within the period included in the total remittance.

If a pay period spans the end of a quarter, and if wages are paid on payment dates that fall in each of the two quarters, separate payment vouchers for each quarter must accompany the payment.

For each quarter, file the combined income tax withholding/unemployment contribution return (Form 941/C1-ME) or return for withholding only (Form 941ME) by the last day of the month following the end of the quarter to report total withholding for the quarter and to reconcile the payments made during the quarter to the total withheld.

For further instructions and information, see your Form 941ME or Form 941/C1-ME booklet. These booklets are scheduled to be mailed mid-March, 2000.



Maine Revenue Services - Income/Estate Tax Division  
P.O. Box 1061  
Augusta, ME 04332-1061

**EMPLOYER'S PAYMENT VOUCHER  
FOR MAINE INCOME TAX WITHHELD**

000653000

000653000

**FORM 900ME**

<p>Withholding Account Number: _____</p> <p>Business Name: _____</p> <p>_____</p>	<p>1. Amount Remitted \$ _____</p> <p>2. Quarter Begin Date ..... _____</p> <p>Quarter End Date ..... _____</p>						
<p>3. Date Wages Paid      Amount Withheld</p> <table border="0" style="width:100%"><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr></table>	_____	_____	_____	_____	_____	_____	<p>_____ Contact Person</p> <p>_____ Telephone</p> <p><b>MAKE CHECK PAYABLE TO TREASURER, STATE OF MAINE</b></p>
_____	_____						
_____	_____						
_____	_____						



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